



FORM REW-3
STATE OF MAINE
MAINE REVENUE SERVICES
Income/Estate Tax Division - REW
P.O. Box 1068
Augusta, ME 04332-1068
Tel. 207-626-8473
Fax 207-287-4028

**RESIDENCY AFFIDAVIT, ENTITY TRANSFEROR,
MAINE EXCEPTION 3(A)**

36 MRSA, §5250-A provides that a buyer (transferee) of real property located in Maine must withhold tax if the seller (transferor) is not, as of the date of transfer, a resident of the State of Maine. To inform the buyer that withholding of tax is not required upon the disposition of State of Maine property interest, the undersigned hereby certifies the following on behalf of _____ :
(name of transferor)

Check only the box(es) that apply:

- ☐ The above named entity is a resident corporation that is incorporated in the State of Maine or maintains a permanent place of business in Maine as of the date of transfer.
- ☐ The above named entity is a resident estate or trust which has not established domicile outside of Maine as of the date of transfer.
- ☐ The above named entity is a resident partnership of which at least 75% of ownership interest is held by residents of the State of Maine. Limited Liability Companies ("LLCs") are considered partnerships unless otherwise classified for federal income tax purposes, in which case the LLC is classified in the same manner for Real Estate Withholding as it is classified for federal income tax purposes.

Complete the following lines:

1. Seller's employer identification number: _____

2. Seller's Maine office address:

3. Seller's mailing address:

The above named entity understands that this certification may be disclosed to the Executive Director by the buyer and that any false statement contained herein is punishable by fine, imprisonment or both.



Authorized signature

Title

Date

Contact person phone number

State of _____, County of _____, SS

Personally appeared before me the above named _____, and acknowledged the above
(Seller)

instrument to be his free act and deed in his said capacity.

Notary Public

Date

NOTE: The buyer, or real estate escrow person, must retain a signed original affidavit.

Closing Agents/Title Companies must attach a copy of the completed/signed/notarized Form REW-3 to the Maine Real Estate Transfer Tax Declaration indicating residency status on all transfers. These forms are then submitted to Maine Revenue Services' Property Tax Division for further processing by the Registry of Deeds.

Rev. 9/03